



State of Washington  
Department of Revenue

# Excise Tax Advisory

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Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

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## ELECTROPLATES MANUFACTURED AND USED OUTSIDE THE STATE

Issued July 3, 1970

Does the retail sales tax apply to charges for electroplates used to produce specially printed forms delivered to customers in this state where the plates are manufactured and used outside the state and charges for the plates are stated separately from the charge for the printed forms?

In the department's opinion, the retail sales tax is applicable to the selling price of such electroplates. The fact that their expense is shown separately on customer billings is immaterial. No deduction is allowed from the retail sales tax with respect to expenses of manufacturing articles for sale to consumers within this state, whether these expenses are incurred within or without the state. The charge made for the electroplates is deemed to be part of the charge made for the printed form. This particular matter is governed by RCW 82.04.070 which provides that "gross proceeds" means the value proceeding or accruing from the sale of tangible personal property and/or for services rendered, without any deduction on account of the cost of property sold, the cost of materials used, delivery cost, taxes, or any other expenses whatsoever paid or accrued and without any deduction on account of losses.

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***ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.***

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